

**APPLICATION FOR TAXATION
ON THE BASIS OF A LAND USE ASSESSMENT**

A single application prepared in triplicate shall be filed for each line on the land book. More than one classification may be included on the one application. APPLICATION WILL NOT BE ACCEPTED IF THERE ARE DELINQUENT TAXES ON THIS PARCEL.

County, City or Town

District, Ward or Borough: _____

Owner(s) Name appearing on Land Book

Mailing Address:

Telephone Number: _____

Official Use Only

Application No. _____ Yr. _____

Type Application: New _____ Split _____

Fee: \$ _____ Taxes Verified _____

Map No. _____

No. of Acres _____

Description _____

Date application must be returned by: _____

Official processing application: _____

QUALIFYING USES

I. Agricultural Use: _____ No. of Acres _____

Is this real estate devoted to the bona fide production for sale of plants and animals useful to man or devoted to and meeting the requirements and qualification for payments with an agency of the federal government? YES _____ NO _____

1. What field crops are being produced to qualify this parcel of real estate under the agricultural standards

Hay _____ Corn _____ Soybeans _____ Alfalfa _____ Other _____

2. How many of the following animals were on the real estate the previous years? How many months?

Cows _____ Horses _____ Sheep _____ Swine _____ Chickens _____ Turkeys _____ Other _____

II. Horticulture Use: _____ No. of Acres _____

Is this real estate devoted to the bona fide production for sale of fruits of all kinds, vegetables; nursery and floral products or real estate devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government?YES _____ NO _____

III. Forest Use: _____ No. of Acres _____

Is this real estate devoted to forest use, including the standing timber and trees thereon, devoted to the growth in such quantity and so spaced and maintained as to constitute a forest area? YES _____ NO _____

IV. Open Space Use: _____ No. of Acres _____

Is this real estate so used as to be provided or preserved for park or recreational purposes, conservation of land or other natural resources, floodways, historic or scenic purposes, or assisting in the shaping of the character, direction, and timing of community development or for the public interest and consistent with the local land-use plan? YES _____ NO _____

AFFIDAVIT

I/we the undersigned certify that all land for which use taxation is requested meets all requirements of the uniform standards prescribed by the Commissioner of Agriculture and Consumer Services, the Director of the Department of Conservation and Recreation, and the State Forester. I/we declare under penalties of law that this application and any attachments hereto have been examined by me and to the best of my knowledge are true and correct. I/we do hereby grant permission to the Soil Conservation Service to provide information on Land Capability Classes to the proper authorities for the purpose of administering the land use ordinance.

Signature of owner or corporation officer: _____ Title: _____

Corporation name: _____

NOTE: Failure to obtain signatures of all parties owning an interest in this real estate constitutes a material misstatement of fact.

Signatures of all other parties owning an interest in this real estate.

§ 58.1-3238 Penalties - Any person failing to report properly any change in use of property for which an application for use value taxation had been filed shall be liable for all such taxes in such amount and at such times as if he had complied herewith and assessments had been properly made, and he shall be liable for, such penalties and interest thereon as may be provided by ordinance. Any person making a material misstatement of fact in any such application shall be liable for all such taxes, in such amounts and at such times as if such property had been assessed on the basis of fair market value as applied to other real estate in the taxing jurisdiction, together with interest and penalties thereon. If such material misstatement was made with the intent to defraud the locality, he shall be further assessed with an additional penalty of 100% of such unpaid taxes.

INSTRUCTIONS

1. **GENERAL QUALIFICATIONS** - Land may be eligible for special valuation and assessment when it meets the following criteria:

AGRICULTURAL: When devoted to the bona fide production for sale of plants and animals useful to man under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services, or when devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government. Requiring 5 acres minimum in agricultural use.

HORTICULTURAL: When devoted to the bona fide production for sale of fruits of all kinds, including grapes, nuts and berries; vegetables; nursery and floral products under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services, or when devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government. Requiring 5 acres minimum.

FOREST: When devoted to tree growth in such quantity and so spaced and maintained as to constitute a forest area under standards prescribed by the State Forester. Requiring 20 acres minimum in forest use.

OPEN SPACE: When so used as to be provided or preserved for park or recreational purposes, conservation of land or other natural resources, floodways, historic or scenic purposes, or assisting in the shaping of the character, direction, and timing of community development or for the public interest and consistent with the local land-use plan under uniform standards prescribed by the Director of the Department of Conservation and Recreation. Requires 5 acres minimum in Open Space use unless the local ordinance specifies otherwise.

2. **FILING DATE** - Property owners must submit an application on the basis of a use assessment to the local assessing officer at least sixty days preceding the tax year for which such taxation is sought. In any year in which a general reassessment is being made such application may be submitted until thirty days have elapsed after the notice of increase in assessment is mailed.

3. **LATE FILING** - The governing body, by ordinance, may permit applications to be filed within no more than sixty (60) days after the filing deadline specified upon the payment of a late filing fee to be established by the governing body.

4. **PROOF OF QUALIFICATIONS** - The applicant must furnish, upon request of the local assessing officer, proof of all prerequisites to use valuation and assessment, such as proof of ownership, description, areas, uses, and production.

IMPORTANT CHANGE IN USE, ACREAGE OR ZONING ROLL BACK TAXES AND PENALTY

(a) Whenever land which has qualified for assessment and taxation according to use has been converted to a non-qualifying use or rezoned to a more intensive use at the request of the owner or his agent, that land is subject to the roll-back tax as provided in section 58.1-3237(D).

(b) In the event of a change in use, acreage, or zoning, the property owner must report such change to the local Commissioner of the Revenue, or other assessing officer, within sixty days of said change.

DO NOT WRITE IN THIS SPACE LAND USE CALCULATIONS

AGRICULTURAL			HORTICULTURAL (includes the value of nursery stock and orchard trees)					
Soil Capacity Class	Number of Acres	Rate Per Acre	Appraised Use Value	Type of use (i.e. apple, peach, etc.)	Soil Capability Class	Number of Acres	Rate X Per Acre	= Appraised Use Value
I	_____	_____	_____	_____	_____	_____	_____	_____
II	_____	_____	_____	_____	_____	_____	_____	_____
III	_____	_____	_____	_____	_____	_____	_____	_____
IV	_____	_____	_____	_____	_____	_____	_____	_____
V	_____	_____	_____	_____	_____	_____	_____	_____
VI	_____	_____	_____	_____	_____	_____	_____	_____
VII	_____	_____	_____	_____	_____	_____	_____	_____
Tobacco	_____	_____	_____	_____	_____	_____	_____	_____
Peanuts	_____	_____	_____	_____	_____	_____	_____	_____
TOTALS:	_____	_____	\$ _____	_____	_____	_____	_____	\$ _____
OPEN SPACE:			_____	_____	_____	_____	_____	_____
TOTALS:			\$ _____	_____	_____	_____	_____	\$ _____

RECAPITULATION	
Use Value Appraisals	Use Value
AGRICULTURAL	\$ _____
HORTICULTURAL	\$ _____
FOREST	\$ _____
OPEN SPACE	\$ _____
TOTAL QUALIFYING ACREAGE	TOTAL USE VALUE \$ _____
	QUALIFYING LAND
Fair Market Value-Ineligible Land	Fair Market Value
Farm House Acreage	\$ _____
Other Nonqualifying Acreage	\$ _____
Total Nonqualifying Acreage	\$ _____
Add: Qualifying & Nonqualifying Acreage	TOTAL FAIR MARKET VALUE OF NONQUALIFYING LAND \$ _____
TOTAL:	

ASSESSED USE VALUE
OF QUALIFYING AND
NONQUALIFYING
REAL ESTATE
Land \$ _____
Bldgs. \$ _____
Total \$ _____

GRAND TOTAL LAND ASSESSMENT QUALIFYING AND NONQUALIFYING \$ _____